Document 2

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

LUTHER R. MUNOZ, JR.,

JUDGE CASTEL

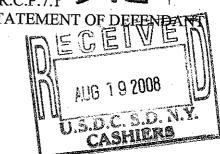
Civil Action No.:

Plaintiff(s),

-against-

JUAN S. PEREZ-GUILLEN and NEW ENGLAND MOTOR FREIGHT INC.,

Defendant(s).



Defendant, NEW ENGLAND MOTOR FREIGHT, INC., in compliance with Rule 7.1 of the Federal Rules of Civil Procedure states that NEW ENGLAND MOTOR FREIGHT, INC., is not a publicly traded corporation, has no publicly held corporation that owns 10% or more of its stock, and has no parent corporation.

Yours etc.,

ABRAMS, FENSTERMAN, FENSTERMAN, EISMAN, GREENBERG, FORMATO & EINIGER, LILP

BY:

TODD CAUBENSTEIN (TR-8884)

1111 Marcus Avenue

Suite 107

Lake Success, New York 141042

516-328-2300

Dated: August 14, 2008